

**SEMICONDUCTOR DEVICE HAVING  
SUBSTANTIALLY PLANAR CONTACTS AND BODY**

**ABSTRACT**

**[0042]** A method of manufacturing a semiconductor device, wherein a gate structure is formed over a substrate, an interconnect layer is formed over the gate structure and the substrate, and a cap layer is formed over the interconnect layer. The interconnect layer and the cap layer are then planarized to form a substantially planar surface. A mask layer, such as an oxide mask layer, is formed over the planarized portions of the interconnect layer, and the planarized cap layer and portions of the interconnect layer are removed by etching around the mask layer.

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